
HOUSE BILL No. 1399

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-1.1-801.5; IC 8-16-3-3.

Synopsis: Gasoline tax distributions. Allocates one-ninth of the gasoline tax revenue to each county to replace property tax revenue for the county's cumulative bridge fund beginning in 2010. Bases each county's share on the county's 2008 cumulative bridge fund levy. Eliminates the county cumulative bridge fund property tax levy beginning in 2010.

Effective: January 1, 2010.

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January 13, 2009, read first time and referred to Committee on Roads and Transportation.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1399



A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-6-1.1-801.5 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2010]: Sec. 801.5. (a) The
 3 administrator shall transfer:
 4 (1) one-ninth (1/9) of the taxes that are collected under this
 5 chapter to the state highway road construction and improvement
 6 fund; **and**
 7 (2) **one-ninth (1/9) of the taxes that are collected under this**
 8 **chapter to the auditor of state for distribution to counties that**
 9 **in 2008 levied a property tax for the county's cumulative**
 10 **bridge fund. The amount of the distribution to each county for**
 11 **a year is equal to its pro rata share of the total taxes. A**
 12 **county's pro rata share shall be determined by using one**
 13 **hundred percent (100%) of each county's 2008 certified**
 14 **budget levy for the county's cumulative bridge fund under**
 15 **IC 8-16-3 compared to the sum of these levies for all counties.**
 16 **One-twelfth (1/12) of each county's annual amount shall be**
 17 **distributed before the fifth business day of each month. The**



1 **county shall deposit the distribution in the county's**
 2 **cumulative bridge fund established under IC 8-16-3 and may**
 3 **use the money only for purposes permitted by IC 8-16-3.**
 4 (b) The administrator shall transfer one-eighteenth (1/18) of the
 5 taxes that are collected under this chapter to the state highway fund.
 6 (c) The administrator shall transfer one-eighteenth (1/18) of the
 7 taxes that are collected under this chapter to the auditor of state for
 8 distribution to counties, cities, and towns. The auditor of state shall
 9 distribute the amounts transferred under this subsection to each of the
 10 counties, cities, and towns eligible to receive a distribution from the
 11 motor vehicle highway account under IC 8-14-1 and in the same
 12 proportion among the counties, cities, and towns as funds are
 13 distributed from the motor vehicle highway account under IC 8-14-1.
 14 Money distributed under this subsection may be used only for purposes
 15 that money distributed from the motor vehicle highway account may be
 16 expended under IC 8-14-1.
 17 (d) After the transfers required by subsections (a) through (c), the
 18 administrator shall transfer the next twenty-five million dollars
 19 (\$25,000,000) of the taxes that are collected under this chapter and
 20 received during a period beginning July 1 of a year and ending June 30
 21 of the immediately succeeding year to the auditor of state for
 22 distribution in the following manner:
 23 (1) thirty percent (30%) to each of the counties, cities, and towns
 24 eligible to receive a distribution from the local road and street
 25 account under IC 8-14-2 and in the same proportion among the
 26 counties, cities, and towns as funds are distributed under
 27 IC 8-14-2-4;
 28 (2) thirty percent (30%) to each of the counties, cities, and towns
 29 eligible to receive a distribution from the motor vehicle highway
 30 account under IC 8-14-1 and in the same proportion among the
 31 counties, cities, and towns as funds are distributed from the motor
 32 vehicle highway account under IC 8-14-1; and
 33 (3) forty percent (40%) to the Indiana department of
 34 transportation.
 35 (e) The auditor of state shall hold all amounts of collections
 36 received under subsection (d) from the administrator that are made
 37 during a particular month and shall distribute all of those amounts
 38 pursuant to subsection (d) on the fifth day of the immediately
 39 succeeding month.
 40 (f) All amounts distributed under subsection (d) may only be used
 41 for purposes that money distributed from the motor vehicle highway
 42 account may be expended under IC 8-14-1.

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1 SECTION 2. IC 8-16-3-3 IS AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JANUARY 1, 2010]: Sec. 3. (a) To provide for the
 3 cumulative bridge fund, ~~county executives and~~ municipal legislative
 4 bodies may levy a tax in compliance with IC 6-1.1-41 not to exceed ten
 5 cents (\$0.10) on each one hundred dollars (\$100) assessed valuation of
 6 all taxable personal and real property within the ~~county or~~ municipality.
 7 (b) The tax, when collected, shall be held in a special fund to be
 8 known as the bridge fund.
 9 (c) An appropriation from the bridge fund may be made without the
 10 approval of the department of local government finance if:
 11 (1) the county executive requests the appropriation; and
 12 (2) the appropriation is for the purpose of constructing,
 13 maintaining, or repairing bridges, approaches, or grade
 14 separations.

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